

Value of Meals and Lodging

State of California

| YEAR | MAXIMUM TAXABLE WAGE BASE | | MAXIMUM UI TAX % | | ETT | DI TAX % | DI ELECT. COVERAGE | | VALUE OF MEALS | | | | |
|-----------------------------------|---------------------------------|--------|---------------------|-------|-----|----------------|-----------------------|-------|----------------|------|------|------|-------|
| | UI | DI | Unrated | Rated | | | Qtrly. Wages | Tax % | DAY | BR. | LU. | DI. | UNID. |
| 2000 eff. 4-1-00 thru 12-31-00 | 7,000 | 46,327 | 3.4 | 5.4 | 0.1 | 0.7 | ** | 1.99 | 7.75 | 1.70 | 2.35 | 3.70 | 2.70 |
| 2000 eff. 1-1-00 thru 3-31-00 | 7,000 | 46,327 | 3.4 | 5.4 | 0.1 | 0.5 | ** | 1.99 | 7.75 | 1.70 | 2.35 | 3.70 | 2.70 |
| 1999 | 7,000 | 31,767 | 3.4 | 5.4 | 0.1 | 0.5 | ** | 2.15 | 7.55 | 1.65 | 2.30 | 3.60 | 2.65 |
| 1998 | 7,000 | 31,767 | 3.4 | 5.4 | 0.1 | 0.5 | ** | 2.56 | 7.35 | 1.60 | 2.25 | 3.50 | 2.55 |
| 1997 | 7,000 | 31,767 | 3.4 | 5.4 | 0.1 | 0.5 | ** | 2.70 | 7.10 | 1.55 | 2.15 | 3.40 | 2.45 |
| 1996 | 7,000 | 31,767 | 3.4 | 5.4 | 0.1 | 0.8 | ** | 2.21 | 6.90 | 1.50 | 2.10 | 3.30 | 2.40 |
| 1995 | 7,000 | 31,767 | 3.4 | 5.4 | 0.1 | 1.0 | ** | 3.08 | 6.75 | 1.45 | 2.05 | 3.25 | 2.35 |
| 1994* | 7,000 | 31,767 | 3.4 | 5.4 | 0.1 | 1.3 | 7942** | 3.30 | 6.60 | 1.45 | 2.00 | 3.15 | 2.30 |

*The rates of value of meals and lodging for 1993 were in effect until March 1, 1994, and rates established by regulation for 1994 are in effect from March 2, 1994 through December 31, 1994.

**Effective July 1, 1994, the DI Elective Coverage quarterly wages are the greater of \$1,150 or one-fourth of the profit shown on the individual's IRS Schedule SE, as reported on or before April 15 of the preceding tax year (e.g., on the 1995 IRS schedule for 1997).

VALUE OF LODGING

| | (Max. Per Month) | (Min. Per Week) |
|------|------------------|-----------------|
| 2000 | \$742 | \$24.05 |
| 1999 | \$705 | \$22.90 |
| 1998 | \$681 | \$22.10 |
| 1997 | \$666 | \$21.60 |
| 1996 | \$662 | \$21.45 |
| 1995 | \$659 | \$21.35 |
| 1994 | \$655 | \$21.25 |

NOTE: Lodging: (66 2/3 percent of ordinary rental value, but not to exceed the above Max. or be less than the above Min.) These values apply to nonmaritime employees only.